

13. Returns by persons other than companies

The form of return applicable in the case of persons other than companies shall —

- (a) itemise the income derived from various sources and the deductions claimed;
- (b) provide for separate Parts as follows: —
 - PART A — Income from personal Exertion (when Part C or Part D is unsuitable);
 - PART B — Income from Property;
 - PART C — Income from a trade, business, manufacturer or concern, not shown in Part A or Part B;
 - PART D — Income of a farmer, pastoralist or agriculturist, not shown in Part A or Part B;
- (c) provide in each Part for particulars to be supplied under separate headings relating to income derived and deductions claimed;
- (d) provide for statements as follows —
 - live stock schedule;
 - wool statement;
 - wheat statement;
 - hotels statement;
 - statement of salaries, wages, and commission paid, and allowances to employees;
 - statement by trustee or partnership;
 - deductions claimed in respect of children;
 - deductions claimed for dependants;
 - dividends from companies;
 - interest received;
 - particulars relating to sources of information; and
- (e) provide for a declaration by the person making the return that the particulars shown therein and also those stated in the accompanying statements are true and correct in every particular and disclose a full and complete statement of the total income derived during the year of income.